



**ఆంధ్రప్రదేశ్ రాజపత్రిక**  
**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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No. 14] HYDERABAD, FRIDAY, APRIL 20, 2012

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislature, received the assent of the Governor on the 19th April, 2012 and the said assent is hereby first published on the 20th April, 2012 in the Andhra Pradesh Gazette for general information.

**ACT No. 14 OF 2012.**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH TAX  
ON PROFESSIONS, TRADES, CALLINGS AND  
EMPLOYMENTS ACT, 1987.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty third Year of the Republic of India as follows:—

1. (1) This Act may be called the Andhra Pradesh Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2012. Short title,  
and com-  
mencement.

(2) (a) clause (i) of section 4, shall be deemed to have come into force on 2nd December, 2010;

(b) clause (ii) of section 4, shall be deemed to have come into force on 15th June, 1987;

and

(c) other provisions shall come into force on such date as the Government may, by notification, appoint.

**Amendment of Section 6 Act 22 of 1987.**

2. In the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 (herein after referred to as principal Act), in section 6, sub-section (4) shall be omitted.

**Amendment of Section 15.**

3. In the Principal Act, in section 15, in sub-section (1),-

(i) the expression "(not being an officer of the State Government or Central Government)", shall be omitted;

(ii) for the words "any authority", the words "any assessing authority" shall be substituted.

**Amendment of First Schedule.**

4. In the Principal Act, in the First Schedule,-

(i) for serial No. 14, and the entries relating thereto, the following shall be substituted, namely,-

Sl No.	Classes of Assesseees or description	Rate of Tax
(1)	(2)	(3)
"14.	Holders of Permits of transport vehicles (other than auto-rickshaws) granted under the Motor Vehicles Act, 1988, if possesses permit,-	
	(i) for one vehicle:	750/- per annum
	(ii) for two vehicles:	1,500/- per annum
	(iii) for three vehicles:	2,250/- per annum
	(iv) for more than three vehicles:	2,500/- per annum"

(ii) for serial No. 18, and the entries relating thereto, the following shall be substituted, namely,-

Sl No.	Classes of Assesseees or description	Rate of Tax
(1)	(2)	(3)
"18.	Banking Companies as defined in the Banking Regulations Act, 1949: <b>Explanation:-</b> For the purpose of this entry "banking companies" shall mean and include any bank, which come into existence after the year 1949 through separate Acts but whose operations are governed by the provisions of the Banking Regulations Act, 1949 (Central Act 10 of 1949) irrespective of how the bank (s) came into existence.	2,500/- per annum per each branch/ ATM/extension counter in addition to the Area Office/ Zonal Office/Head Office."

**A. SHANKAR NARAYANA,**  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.